This index includes all the material published in *Taxation of Exempts*, Volume 18, July/August 2006 - May/June 2007.

ACCOUNTING AND PROCEDURE

Achieving Enhanced Liability Protection Through SMLLCs, *by Dominic L. Daher and Barry M. Brents*, 18 Exempts 137, Nov/Dec '06

The Deductibility of Restricted Gifts, *by Dominic L. Daher*, 18 Exempts 190, Jan/Feb '07

CHARITABLE GIVING

The Deductibility of Restricted Gifts, *by Dominic L. Daher*, 18 Exempts 190, Jan/Feb '07

COMPENSATION

PPA Changes Affecting Tax-Exempt Employers, *by Kurt L. P. Lawson*, 18 Exempts 211, Mar/Apr '07

Proposed Section 409A Regs. Bring More Changes to Nonqualified Deferred Compensation, *by Gregory L. Needles and Kimberly A. Butlak*, 18 Exempts 3, Jul/Aug '06

Stipend Not Enough to Subject Medical Residents to FICA, 18 Exempts 81, Sep/Oct '06

COMPLIANCE & PLANNING

Electronic Filing of Form 990, *by John V. Woodhull*, 18 Exempts 243, May/Jun '07

Section 470 Issues from the Exempt Organization's Perspective, *by Paul D. Carman and Kelley M. Bender*, 18 Exempts 51, Sep/Oct '06

Tax, Exemption, and Filing Issues of Alternative Investments, *by Edward J. Jennings*, 18 Exempts 67, Sep/Oct '06

TIPRA Prohibitions on Shelter Transactions Leave Muddle for Exempts, *by Grace Allison*, 18 Exempts 99, Nov/Dec '06

EXEMPTION

Determining Public Charity Status, *by William A Raabe and James E. Smith*, 18 Exempts 177, Jan/Feb '07

Documenting the Quid Pro Quo of Community Benefit, *by James R. King and Keith W. Hearle*, 18 Exempts 29, Jul/Aug '06

Exempt Organizations and Credit Counseling in Bankruptcy, *by Frances R. Hill*, 18 Exempts 195, Mar/Apr '07

How Should Nonprofit Hospitals Provide and Report Community Benefits? *by Christopher M. Jedrey and Kaley E. Klanica*, 18 Exempts 283, May/Jun '07

IRS Launches Community Benefit Initiative, *by Gerald M. Griffith*, 18 Exempts 32, Jul/Aug '06

Provena Exemption Denial Shows Harsher Regulatory Climate, *by John P. Krave*, 18 Exempts 254, May/Jun '07

Race and Gender Preferences—When Civil Rights Law Meets Tax Law, *by Alan F. Rothschild, Jr.*, 18 Exempts 263, May/Jun '07

HEALTH CARE ORGANIZATIONS

Caracci Drives Home Lessons on Excess Benefit Rules, *by Gerald M. Griffith*, 18 Exempts 169, Jan/Feb '07

Documenting the Quid Pro Quo of Community Benefit, *by James R. King and Keith W. Hearle*, 18 Exempts 29, Jul/Aug '06

How Should Nonprofit Hospitals Provide and Report Community Benefits? *by Christopher M. Jedrey and Kaley E. Klanica*, 18 Exempts 283, May/Jun '07

Provena Exemption Denial Shows Harsher Regulatory Climate, *by John P. Krave*, 18 Exempts 254, May/Jun '07

Stipend Not Enough to Subject Medical Residents to FICA, 18 Exempts 81, Sep/Oct '06

INTERMEDIATE SANCTIONS

Caracci Drives Home Lessons on Excess Benefit Rules, *by Gerald M. Griffith*, 18 Exempts 169, Jan/Feb '07

INTERNATIONAL OPERATIONS

Canada-U.S. Boundary Issues for Cross-Border Charitable Activities, *by Patrick J. Boyle, Robert B. Hayhoe, Lisa Mellon, and LaVerne Woods*, 18 Exempts 129, Nov/Dec '06

Private Foundations Behaving Responsibly Abroad, *by Paul D. Carman*, 18 Exempts 121, Nov/Dec '06

The Treasury's Revised Guidelines on International Grantmaking, *by Jonathan T. McCants*, 18 Exempts 13, Jul/Aug '06

IRS FORMS

Electronic Filing of Form 990, *by John V. Woodhull*, 18 Exempts 243, May/Jun '07

JOINT VENTURES

Tax-Exempt Organizations and Low-Income Housing Tax Credit Partnerships, *by Carolee Kvoriak Cameron*, 18 Exempts 205, Mar/Apr '07

LEGISLATION

Charitable Giving Incentives and Reforms in the Pension Protection Act, *by M. Ruth M. Madrigal*, 18 Exempts 153, Jan/Feb '07

IRS Outlines Changing the Basis for Exemption in Response to the PPA, 18 Exempts 192, Jan/Feb '07

Major Changes for Donor-Advised Funds, *by John V. Woodhull*, 18 Exempts 217, Mar/Apr '07

The New Private Foundation Rules of the PPA, *by Jody Blazek*, 18 Exempts 227, Mar/Apr '07

Pension Protection Act Adds Burdens and Taxes for Exempt Organizations, *by Neil T. Kawashima, Elizabeth M. Mills, Robert C. Louthian, III*, 18 Exempts 147, Jan/Feb '07

PPA Changes Affecting Tax-Exempt Employers, *by Kurt L. P. Lawson*, 18 Exempts 211, Mar/Apr '07

Supporting Organizations After the Pension Protection Act, *by Gerald B. Treacy*, 18 Exempts 163, Jan/Feb '07

POLITICAL AND LOBBYING ACTIVITIES

Praise the Lord and Pass the Voter Guides, *by Elizabeth J. Kingsley*, 18 Exempts 278, May/Jun '07

PRACTICE

Circular 230 Regulations Raise Questions for Tax-Exempt Organizations, *by Robert L. Waldman*, 18 Exempts 59, Sep/Oct '06

PRIVATE FOUNDATIONS

Flaws in Revised Section 4940, *by David L. Nelson and Jeffrey D. Haskell*, 18 Exempts 239, Mar/Apr '07

The New Private Foundation Rules of the PPA, *by Jody Blazek*, 18 Exempts 227, Mar/Apr '07

Private Foundations Behaving Responsibly Abroad, *by Paul D. Carman,* 18 Exempts 121, Nov/Dec '06

RELIGIOUS ORGANIZATIONS

Orthodox Yeshivas, Female Instructors, and the Parsonage Allowance, *by Michael J. Broyde,* 18 Exempts 44, Jul/Aug '06

'Political Correctness' for Section 501(c)(3) Organizations, *by Stephen H. King,* 18 Exempts 75, Sep/Oct '06

Reconciling Church Benevolence and the Tax Law, *by Claudia L. Kelley and F. Douglas Roberts,* 18 Exempts 84, Sep/Oct '06

STATE & LOCAL TAXATION

Exemption from State and Local Property Taxes, *by Gil A. Nusbaum,* 18 Exempts 271, May/Jun '07

TAX-EXEMPT FINANCING

Section 6700 Penalties—Coming Soon to a Bond Transaction Near You, *by Elizabeth M. Mills,* 18 Exempts 92, Sep/Oct '06

UNRELATED BUSINESS INCOME TAX

The Brownfield Exemption from the Unrelated Business Income Tax, *by Cassady V. Brewer and George E. Hibbs,* 18 Exempts 109, Nov/Dec '06

The Importance of Role Reversal in UBIT Audits, *by Charlotte A. Montgomery,* 18 Exempts 141, Nov/Dec '06

Managing The Tax Consequences of Alternative Investments, *by Edward J. Jennings,* 18 Exempts 20, Jul/Aug '06

Tax, Exemption, and Filing Issues of Alternative Investments, *by Edward J. Jennings,* 18 Exempts 67, Sep/Oct '06

AUTHOR INDEX

Grace Allison 99
Kelley M. Bender 51
Jody Blazek 227
Barry M. Brents 137
Cassady V. Brewer 109
Patrick J. Boyle 129
Michael J. Broyde 44
Kimberly A. Butlak 3
Carolee Kvoriak Cameron 205
Paul D. Carman 51, 121
Dominic L. Daher 137, 190
Gerald M. Griffith 32, 169
Jeffrey D. Haskell 239
Robert B. Hayhoe 129
Keith W. Hearle 29
George E. Hibbs 109
Frances R. Hill 195
Christopher M. Jedrey 283
Edward J. Jennings 20, 67
Neil T. Kawashima 147
Claudia L. Kelley 84
James R. King 29
Stephen H. King 75
Elizabeth J. Kingsley 278
Kaley E. Klanica 283
John P. Krave 254
Kurt L. P. Lawson 211
Robert C. Louthian, III 147
Jonathan T. McCants 13
M. Ruth M. Madrigal 153
Lisa Mellon 129
Elizabeth M. Mills 92, 147
Charlotte A. Montgomery 141
Gregory L. Needles 3
David L. Nelson 239
Gil A. Nusbaum 271
William A Raabe 177
F. Douglas Roberts 84
Alan F. Rothschild, Jr. 263
James E. Smith 177
Gerald B. Treacy 163
Robert L. Waldman 59
John V. Woodhull 217
John V. Woodhull 243
LaVerne Woods 129